

22322-13
RECORDATION NO. _____ FILED

SEP 3 '99

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BALL JANIK LLP

A T T O R N E Y S

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OF COUNSEL
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September 3, 1999

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of August 31, 1999. The primary document to which this is connected is recorded under Recordation No. 22322. We request that one copy of this document be recorded under Recordation No. 22322-B.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc One Leasing Corporation
1111 Polaris Parkway, Suite A3
Columbus, OH 43065

Lessee:

AG Processing, Inc.
P.O. Box 2047
Omaha, NE 68103

A description of the equipment covered by the Memorandum of Lease Agreement consists of 18 tank cars numbered AGPX 990011, 990019, 990024, 990039, 990040, 990045-990052, inclusive, 990055, 990056, 990061, 990064, and 990067.

BALL JANIK LLP

Honorable Vernon A. Williams

September 3, 1999

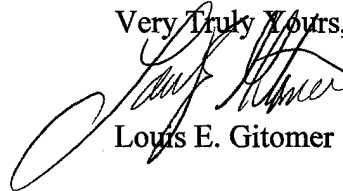
Page 2

A fee of \$ 26.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43065, and AG Processing, Inc., P.O. Box 2047, Omaha, NE 68103, covering 18 tank cars numbered AGPX 990011, 990019, 990024, 990039, 990040, 990045-990052, inclusive, 990055, 990056, 990061, 990064, and 990067.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name.

Louis E. Gitomer

Enclosures

#3

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MEMORANDUM OF LEASE AGREEMENT
BETWEEN
BANC ONE LEASING CORPORATION ("LESSOR")

AND

AG PROCESSING, INC.
August 31, 1999

agp-mem.doc

Memorandum of a Lease Agreement made and entered into as of August 31, 1999 by and between Banc One Leasing Corporation ("Lessor") and AG Processing, Inc. ("Lessee").

WITNESSETH:

1. Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor the Railcars described on Exhibit A attached hereto, bearing marks and numbers as described on the attached Exhibit A
2. The Lease Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the lease term, as described in the Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

Lessor: Banc One Leasing Corporation

By:

Title:

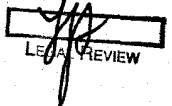
Date:

Lessee: AG Processing Inc.

By:

Title:

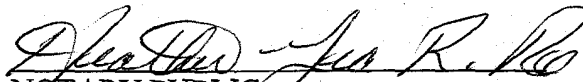
Date:



STATE OF NEBRASKA

COUNTY OF DOUGLAS

On this 1st day of SEP, 1999, before me personally appeared H.S. GRUBBE, to me personally known, who being by me duly sworn, says that he is the CFO of AG Processing Inc. that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.


NOTARY PUBLIC

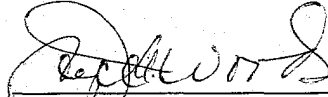
My commission expires:



STATE OF

COUNTY OF

On this 2nd day of 9, 1999 before me personally appeared TIMOTHY R. EVERETT to me personally known, who being by me duly sworn, says that he is the Officer of Banc One Leasing Corporation that the foregoing instrument was signed on behalf of said corporation, and he acknowledged that the execution of the said instrument was his free act and deed.



NOTARY PUBLIC

My commission expires: 5-19-2003



JOYCE A. WOODS
Notary Public, State of Ohio
My Commission Expires
5-19-2003

EXHIBIT A
TO
MEMORANDUM OF LEASE AGREEMENT
BETWEEN
BANC ONE LEASING CORPORATION ("LESSOR")

AND

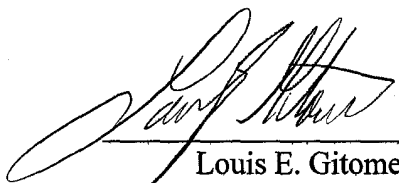
AG PROCESSING, INC.

18 Union Tank Rail Cars bearing the following marks and numbers

AGPX	990019
AGPX	990024
AGPX	990039
AGPX	990040
AGPX	990045
AGPX	990046
AGPX	990047
AGPX	990048
AGPX	990049
AGPX	990050
AGPX	990051
AGPX	990011
AGPX	990052
AGPX	990055
AGPX	990056
AGPX	990061
AGPX	990064
AGPX	990067

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Lease Agreement dated as of August 31, 1999, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over a horizontal line.

Louis E. Gitomer
September 3, 1999